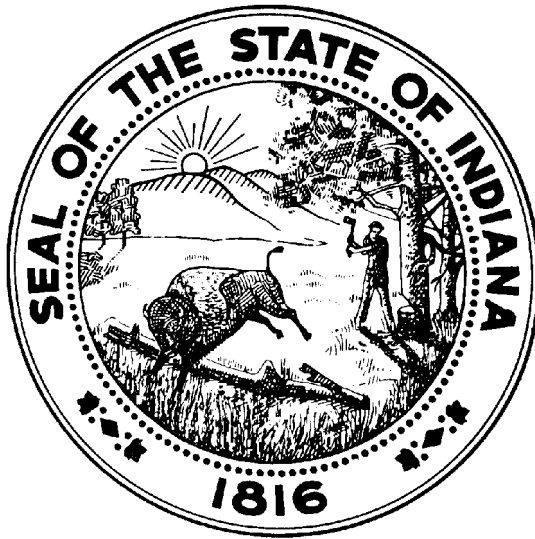


**ACCOUNTING AND UNIFORM COMPLIANCE
GUIDELINES MANUAL FOR CITIES AND TOWNS
STATE OF INDIANA**



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PREFACE

This Accounting and Uniform Compliance Guidelines Manual for Cities and Towns is for use primarily by Clerk-Treasurers in third class cities and all towns in the State of Indiana. However, with the exception of double entry modified accrual basis versus single entry cash basis accounting, most of the material contained herein is also applicable to first and second class cities and, therefore, use is also recommended to City Controllers.

We urge each Clerk-Treasurer or Controller to carefully study the manual and refer to it often. Particular care should be taken to study the accounting forms, many of which are illustrated for guidance of Clerk-Treasurers in their use. Only by proper use of the manual will it serve the purpose for which it has been developed. Although examples demonstrate a manually hand posted system, the same basic procedures should be incorporated into electronic data processing systems.

Chapter 7, entitled "OTHER GUIDELINES," has been reserved for information which should be helpful to Clerk-Treasurers, as well as other city and town officials, in resolving many administrative problems. In this section we have cited legal references but, in all instances, if a legal question arises, you should consult the city or town attorney.

We will make every effort, as changes develop or new problems arise, to keep the manual current by issuing revisions and supplemental material. When received, you should see that new material is placed in the manual and, where indicated as "Revised," the former material discarded. The manual is issued for the use of the city and town officials and shall be preserved for future reference as property of the city or town.

We hope you will find the manual to be helpful and we invite all city and town officials to offer suggestions for its improvement.

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TABLE OF CONTENTS

PREFACE	i
CHAPTER 1 - Introduction	
Section A - Use of the System	1-1
Section B - Legal References	2-1
Section C - Definitions	3-1
Section D - Accounting Principles	4-1
Section E - Accounting Policies	5-1
CHAPTER 2 - The Accounting Plan and Procedures	
Section A - General Provisions	6-1
Section B - Accounts Provided	7-1
Section C - Organization Units	8-1
Section D - Objects of Expense	9-1
Section E - Accounting Records	10-1
Section F - Chart of Accounts	11-1
CHAPTER 3 - Funds	
Section A - Definitions	12-1
Section B - General Fund	13-1
Section C - Special Revenue Funds	14-1
Motor Vehicle Highway Fund	15-1
Local Road and Street Fund	16-1
Federal Revenue Sharing Trust Fund	17-1
Park and Recreation Operating Fund	18-1
Cemetery Operating Fund	19-1
Aviation Operating Fund	20-1
Parking Meter Fund	21-1
Section D - Debt Service Funds	22-1
Bond and Interest Redemption Fund	23-1
Section E - Capital Projects Funds	24-1
Cumulative Capital Improvement Fund	25-1
General Improvement Fund	26-1
Section F - Enterprise Funds	27-1
Utility Funds	28-1
Water Utility	29-1
Wastewater (Sewage) Utility	30-1
Electric Utility	31-1
Gas Utility	32-1
Section G - Trust and Agency Funds	33-1
Payroll Fund	34-1
Payroll Deductions Funds	35-1
Barrett Law	36-1
Section H - General Fixed Assets Account Group	37-1
Section I - General Long-Term Debt Account Group	38-1
Section J - Internal Service Funds	39-1
Section K - Investment Transaction Funds	40-1
CHAPTER 3A - City and Town Court Costs	41-1

CHAPTER 4 - Forms

Section A - Prescribed and Approved Forms	42-1
Section B - Explanation of Use of Prescribed General Forms	43-1
Section C - Explanation of Use of Prescribed City and Town Forms	44-1
Section D - Explanation of Use of Barrett Law Forms	45-1
Section E - Illustrated Forms With Sample Entries	46-1

CHAPTER 5 - Budget Forms and Classifications

Section A - Use of Budget Forms and Sample Budget Forms	47-1
Section B - Definitions of Budget Classifications	48-1
Section C - Budget Calendar	49-1

CHAPTER 6 - Calendar of Monthly Duties 50-1**CHAPTER 7 - Other Guidelines** 51-1 to 61-53**INDEX**